

67-19-12.5 Creation of Flexible Benefit Program -- Rulemaking power granted to establish program.

- (1) The department shall establish for calendar year 1990 and thereafter a Flexible Benefit Program under Section 125 of the Internal Revenue Code of 1986.
- (2) The department shall establish accounts for all employees eligible for benefits which meet the nondiscrimination requirements of the Internal Revenue Code of 1986.
- (3)
 - (a) Each account established under this section shall include employee paid premiums for health and dental services.
 - (b) The account may also include, at the option of the employee, out-of-pocket employee medical and dependent care expenses.
 - (c) Accounts may also include other expenses allowed under the Internal Revenue Code of 1986.
- (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department may make rules to implement the program established under this section.

Amended by Chapter 382, 2008 General Session